Ohio Department of Taxation Individual and School District Income Tax Filing Tips

Presented by:

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Filing Tips

- Be prepared: Make sure you have all your tax reporting documents before filling out and filing your return. An incomplete return may cause processing delays.
- Double-check for accuracy: your name, address, and social security number
- Choose direct deposit: If you're getting a refund (not available if filing a paper return). Use correct bank routing and account numbers.



Filing Tips (cont.)

- Be aware: If you use a tax preparer, choose carefully.
 You not the tax preparer are responsible for the information on your return.
- File electronically: Tax preparation software helps prevent mistakes, does the math, flags common errors, highlights credits and deductions and flags missing information.

If filing by paper:

- Include all necessary schedules and worksheets for the correct tax year.
- If mailing in a return generated by tax preparation software, do not make any handwritten changes.



Ohio Income Tax Return – R.C. 5747

- Must match federal income tax return info:
 - Filing status
 - Exemptions
 - Federal adjusted gross income
- Attention to detail: Report the correct income and withholding amounts from your income statements (W-2 / 1099, etc.).
- File and pay timely: April 18, 2023
 - An extension of time to file does <u>not</u> extend the time for payment of the tax due.



Common Credits

- Joint Filing Credit Each must have \$500 of more of qualifying income included in their OAGI; excluding interest, dividends, capital gains, rents & royalties. Max credit is \$650.
- Senior Citizen Credit If 65 or older, \$50 credit if MAGI is less than \$100,000 and did not take a lump sum distribution credit in any previous year.
- Retirement Credit Income received on the account of retirement, credit available is \$25 up to \$200 if MAGI is less than \$100,000 and did not take a lump sum retirement credit in any previous year.
- Earned Income Credit equals 30% of your federal EIC.



School District Income Tax – R.C. 5748

Taxing school district:

- School district income tax is based on where income is received while a resident, not on where income is earned.
- Use <u>tax.ohio.gov/Finder</u> or property records with the county auditor's office to determine residency.

Earned Income vs Traditional:

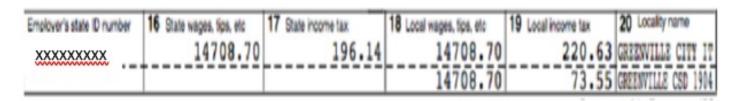
- Earned Income alternative tax base which only includes earned income and self-employment income
- Traditional Ohio income tax base (IT1040 line 3 line 4)



School District Income Tax (cont.)

- School District Income Tax vs City / Local Tax:
 - Many localities have both a city income tax as well as a school district income tax.
 - Individuals mistakenly claim the wrong withholding amount on the return or add both withholding amounts together.
 - SD Tax is reported with 4-digit SD#
 - See W-2 below: Box #20 reflects Greenville CSD 1904

^{*} Note: SD WH is sometimes listed in Box 14 Other





Payment options

- Pay your tax due electronically <u>tax.ohio.gov/pay</u>
- Guest Payment or Online Services
 - ACH (no fee)
 - Debit or credit card (2.65% convenience fee by ACI)
- Pay by paper check
 - Payment vouchers are available at <u>tax.ohio.gov/voucher</u>



Department Services & Reminders

- Sign up to receive periodic email notices from the Department
 - o <u>tax.ohio.gov/taxalerts</u>
- Electronically provide documentation requested by the Department through the secure Online Notice Response Service
 - o tax.ohio.gov/response
- Answers to the most frequently asked questions organized by topic
 - o tax.ohio.gov/FAQ
- Paper refund checks must be cashed within 90 days of issuance



Questions?

Personal & School District Income Tax:

- o 1-800-282-1780
 - Taxpayer Services General Information
- 0 1-855-728-1055
 - Tax Practitioners
- Email Us <u>tax.ohio.gov/emailus</u>

